

## **EXHIBIT 3**

# Merchant & Gould

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May 18, 2011

Scott L. Robertson  
**Goodwin Procter LLP**  
901 New York Avenue NW  
Washington, DC 20001

**Via E-Mail**

Re: ePlus, Inc. v. Lawson Software, Inc.  
Case No.: 09-620  
M&G No.: 16391.0001USZA  
CONFIDENTIAL ATTORNEY'S EYES ONLY

Dear Scott:

On May 6, 2011, we wrote to inform you that Lawson was in the process of developing a new product called Requisition Center (RQC). We indicated in that letter that the product would be introduced in the next few weeks. This letter is to inform you that Lawson made the RQC product generally available today.

Generally available means that the product is available for download for those customers who have purchased the product and have login credentials to the server. Lawson will provide maintenance services to customers for the RQC product, as well as other services including installation, testing, and training of RQC. Lawson plans to sell the RQC product rather than the RSS product going forward. The general availability does not immediately impact Lawson's customers who have RSS, nor does it address Lawson's need to continue servicing existing RSS products.

We requested in our May 6 correspondence that you contact us to discuss this matter. You have not yet responded. Lawson remains willing to discuss the matter with ePlus.

Yours truly,



Daniel W. McDonald

cc: The Honorable Robert E. Payne